

**MISSISSIPPI STATE TAX COMMISSION**  
**BASIC CLASSIFICATION OF SALES BY INDUSTRY GROUP**  
**FISCAL YEAR ENDING JUNE 30, 2000**

<u><b>INDUSTRY GROUP</b></u>	<u><b>Number of Taxpayers</b></u>	<u><b>Gross Tax Collections</b></u>	<u><b>Gross Indicated Sales</b></u>
<b>AUTOMOTIVE</b>			
Motor Vehicle - New Cars	389	\$6,731,090	\$224,370,114
Motor Vehicle - Used Cars	2,663	14,632,316	487,744,842
Auto Repair - New Car Dealers		202,808,277	3,917,502,195
Auto Parts, Tires, and Accessories	2,289	46,301,499	672,714,621
Gasoline Service Stations	841	15,779,619	225,429,511
Motorcycle Dealers and Repair	156	5,162,956	73,756,443
Automotive Related, NEC	383	5,276,634	75,380,409
Trailer Dealers	456	4,004,547	57,211,595
Aircraft Dealers	115	119,804	3,993,479
Automotive Parking Lots and Garages	45	566,546	8,094,688
Automotive Repair Shops	3,804	29,054,030	417,165,687
Car Washes	222	488,983	6,985,457
<b>Total Automotive</b>	<b>11,363</b>	<b>330,926,301</b>	<b>6,170,349,041</b>
<b>MACHINERY, EQUIPMENT &amp; SUPPLIES</b>			
Industrial Fuel by Other Than Utilities		59,255	3,950,349
Industrial Equipment and Supplies	1,129	17,017,219	248,448,275
Manufacturing Machinery		5,866,505	391,100,538
Marine Equipment and Supplies	108	2,140,733	30,581,872
Oil Field Equipment and Supplies	242	4,613,214	65,902,984
Road and Construction Equipment and Supplies	120	6,732,072	96,172,360
Communication Equipment	1,080	34,898,144	498,544,455
Professional Hospital	377	9,416,733	134,524,617
Computer Equipment, Supplies and Repair	1,408	16,214,800	231,643,231
Farm Equipment	443	24,834,545	464,181,503
Farm Tractors		893,458	89,345,830
Welding and General Repair	963	4,678,362	66,837,196
<b>Total Machinery, Equipment &amp; Supplies</b>	<b>5,870</b>	<b>\$127,365,040</b>	<b>\$2,321,233,210</b>
<b>FOOD AND BEVERAGE</b>			
Grocery Stores - General	1,071	\$151,999,404	\$2,183,882,217
Quick Stop Grocery Stores	4,399	87,936,207	1,256,234,482
Meat, Poultry, and Fish Products	298	1,838,849	26,279,128
Specialty Food Related	1,107	18,017,089	257,395,495
Restaurants and Cafes - Nonalcoholic	4,099	97,886,566	1,398,561,713
Restaurants and Cafes - Alcoholic	1,348	36,507,548	521,552,736
Concessions, Quick Food, Ice Cream Parlors	1,187	12,831,968	183,314,030
Liquor Stores - Bars Only	123	18,786,572	277,612,035
Liquor Stores - Package Stores	466	10,527,124	150,387,511
Beer Parlors	1,290	3,430,869	49,012,359
<b>Total Food and Beverage</b>	<b>15,388</b>	<b>\$439,762,196</b>	<b>\$6,304,231,706</b>
<b>FURNITURE</b>			
Furniture Stores	1,145	\$30,500,396	\$436,395,173
Appliance Stores	924	9,764,322	139,506,460
Music Stores	198	3,906,752	55,810,680
Business Furniture, Equipment, and Supplies	409	9,844,026	140,668,078
Furniture Repair Shops	287	1,260,999	18,014,259
<b>Total Furniture</b>	<b>2,963</b>	<b>\$55,276,495</b>	<b>\$790,394,650</b>
<b>GENERAL MERCHANDISE</b>			
Department Stores	1,232	\$286,350,089	\$4,091,058,872
Automatic Merchandising	380	4,774,681	59,683,515
Direct Selling	360	2,658,235	38,042,382
General Merchandise, NEC	684	18,698,098	267,120,292
Men and Boys Clothing and Furniture	228	8,014,753	114,496,357
Ladies Ready - to - Wear Stores	737	15,884,564	226,934,399
Children's and Infant's Apparel	119	1,077,416	15,391,634
Shoe Stores	333	11,074,640	158,208,976
Apparel and Accessories	1,026	15,632,250	223,318,274
<b>Total General Merchandise</b>	<b>5,099</b>	<b>\$364,164,726</b>	<b>\$5,194,254,701</b>
<b>LUMBER AND BUILDING MATERIALS</b>			

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Lumber and Other Building Materials	1,859	\$91,505,847	\$1,322,493,785
Saw Mills and Wood Preserving	70	523,649	7,481,462
Plumbing, Heating, and Air Conditioning	1,352	14,636,477	209,092,318
Electrical Work	288	10,799,051	169,032,140
Hardware Stores	264	4,049,003	67,483,521
Tin, Sheet Metal, and Steel (Inc. Fabricated Metal Prod.)	368	3,161,633	45,175,724
Fence Dealers	127	1,037,711	14,847,914
Tile Setting	47	579,031	8,271,863
Neon and Other Signs	195	1,239,877	17,714,548
Building Materials - Hardware	772	16,125,420	230,370,094
Monuments and Tombstones	161	1,402,911	20,081,062
<b>Total Lumber and Building Materials</b>	<b>5,503</b>	<b>\$145,060,610</b>	<b>\$2,112,044,431</b>

**MISCELLANEOUS RETAIL**

Agricultural Services	42	\$180,542	\$2,585,842
Mining - Metal	3	45,085	650,963
Mining - Sand and Gravel	242	2,675,221	42,445,476
Drug Stores	694	15,029,206	218,614,887
Medical and Dental	350	1,277	21,283
Antique and Secondhand Stores	1,330	4,810,841	68,755,285
Book and Stationery Stores	817	17,597,544	253,670,991
Sporting Goods and Bicycle	865	11,823,477	168,911,003
Farm and Garden Supply	696	8,480,355	122,145,456
Jewelry Stores	588	8,270,627	118,151,724
Fuel and Ice Dealers	242	3,144,447	46,427,105
Miscellaneous Retail, NEC	10,424	112,649,572	1,620,356,768
Florists	1,309	7,217,159	103,102,812
Cigar Stores and Stands	129	4,261,623	60,880,266
Camera and Photographic Supplies	662	3,933,903	56,198,629
Gift, Novelty, and Souvenir Shops	2,085	11,157,274	159,409,348
Printing and Publishing	511	4,156,436	69,274,067
Sales to Electric Power Associations		415,676	41,567,616
Advertising Specialties and Supplies	110	825,926	11,818,211
<b>Total Miscellaneous Retail</b>	<b>21,099</b>	<b>\$216,676,191</b>	<b>\$3,164,987,732</b>

**MISCELLANEOUS SERVICES**

Cotton Ginning	7	\$32	\$3,200
Oil and Gas Field Services	405	7,232,780	104,450,233
Burglar and Fire Alarms	233	2,315,043	33,073,634
Public Warehousing	51	868,252	12,460,479
Marina Services	49	619,963	8,856,604
Fixed Facilities, Air Transport	9	52,851	768,501
TV Cable Service	79	17,711,299	253,698,847
Phone Answering Service	142	6,591,582	94,166,005
Insurance Carriers		39,692	567,024
Hotels, Courts, and Motels	951	30,699,690	438,587,044
Trailer Parks	19	337,200	4,817,133
Laundries, Dry Cleaning	526	7,151,329	102,171,547
Shoe Repair Shops	60	302,157	4,316,523
Exterminating Services	305	3,770,657	53,866,647
Renting and Leasing - Non-transportation Equipment	1,513	34,353,654	490,782,559
Renting and Leasing - Transportation Equipment	445	3,064,349	43,797,634
Public Golf Courses	43	611,393	8,734,181
Medical and Other Health	261	2,824,899	40,437,348
Miscellaneous Services	531	1,910,237	27,297,724
<b>Total Miscellaneous Services</b>	<b>5,629</b>	<b>\$120,457,059</b>	<b>\$1,722,852,867</b>

**WHOLESALE**

Soft Drinks	40		
Petroleum Bulk Stations		11,245	160,642
Beer*	50	28,593,858	476,565,247
Distilled Alcoholic Beverage*	5	12,420,418	207,007,385
<b>Total Wholesale</b>	<b>95</b>	<b>\$41,025,521</b>	<b>\$683,733,274</b>

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<b>PUBLIC UTILITY</b>			
Railroad Transportation	5	\$116,572	\$1,665,316
Intracity Bus Line	1	37,520	535,999
Trucking - Local and Long Distance	22	370,917	5,307,194
Water Transportation	2	35,368	505,257
Air Transportation	9	318,829	4,555,784
Transport Services (Including Pipeline)	3	507	7,243
Telephone and Telegraph	193	67,506,211	964,373,473
Electric Company and Systems	17	24,775,943	353,941,689
Electric Power Associations - Sales	25	8,670,749	123,867,721
City Electric Systems	8	850,994	12,157,052
Gas Transportation and Distribution	28	3,940,557	56,293,610
City Gas Systems	5	89,354	1,276,488
Combination Utility Company	23	331,701	4,741,207
City Combined Companies	89	3,965,639	56,651,931
Water Supply	557	2,344,352	33,503,220
Industrial Fuel by Utilities		9,755,551	650,370,383
Electric Power Associations - Purchases		318	31,825
<b>Total Public Utilities</b>	<b>987</b>	<b>\$123,111,082</b>	<b>\$2,269,785,392</b>
<b>CONTRACTING</b>			
Drilling Oil and Gas Wells	44	\$3,457,406	\$98,782,939
General Building Contractors	1,724	70,456,705	2,013,046,687
Heavy Construction Contractors	1,743	46,896,612	1,339,901,867
Mechanical Contractors	1,131	11,528,657	329,389,861
Electrical Contractors	912	8,643,566	246,958,779
Insulation Contractors	284	2,312,066	66,058,954
Elevator or Escalator Service	13	105,446	3,012,730
Water Well Drilling	89	984,904	14,070,037
Excavating, Grading, and Landscaping	1,261	14,285,083	224,180,030
<b>Total Contracting</b>	<b>7,201</b>	<b>\$158,670,445</b>	<b>\$4,335,401,884</b>
<b>RECREATION</b>			
Motion Picture Shows	58	\$2,746,482	\$39,235,415
Nightclubs, Dance, Etc.	59	107,810	1,540,148
Bowling, Billiards, and Pool	81	944,774	13,496,757
Skating Rinks	36	301,419	4,305,978
Parks, Etc.	138	2,923,317	41,761,625
Race Tracks	16	84,690	1,209,852
College Athletics	10	788,258	11,260,823
Botanical Gardens, Zoos, Aquariums	9	172,169	2,490,639
Museums	1	71,786	1,025,510
<b>Total Recreation</b>	<b>408</b>	<b>\$8,140,705</b>	<b>\$116,326,747</b>
<b>GRAND TOTAL</b>	<b>81,605</b>	<b>\$2,130,636,371</b>	<b>\$35,185,595,635</b>

\*Total gross collections are overstated by these wholesale amounts since they are included at the point of retail sales.